

**MARAIS DES CYGNES VALLEY
UNIFIED SCHOOL DISTRICT NO. 456**

REGULATORY BASIS
FINANCIAL STATEMENTS
For the year ended June 30, 2015

And

INDEPENDENT AUDITOR'S REPORTS

...*KL*...

Karlin & Long, LLC
Certified Public Accountants

10115 Cherry Lane
Lenexa, Kansas 66220
(913) 829-7676

2200 Kentucky Avenue
Platte City, Missouri 64079
(816) 858-3791

901 Kentucky Street, Suite 104
Lawrence, Kansas 66044
(785) 312-9091

UNIFIED SCHOOL DISTRICT NO. 456

Melvorn, Kansas

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Financial Statements	1-3
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to Financial Statements	5-12
Schedule 1	
Summary of Expenditures - Actual and Budget	13
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	14
Supplemental General Fund	15
Vocational Education Fund	16
Special Education Fund	17
Driver Training Fund	18
Food Service Fund	19
Capital Outlay Fund	20
Professional Development Fund	21
Recreation Commission Fund	22
Gifts and Grants Fund	23
KPERS Contribution Fund	24
At-Risk - K-12 Fund	25
Schedule of Receipts and Expenditures - Any Nonbudgeted Funds	26-27
Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds	28
Schedule 4	
Schedule of Receipts, Expenditures and	
Unencumbered Cash - District Activity Funds	29

...KL...

Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 456
Melvern, Kansas 66510

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 456, Melvern, Kansas ("Municipality") as of and for the year ended June 30, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 456, Melvern, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 456, Melvern, Kansas as of June 30, 2015 or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 456, Melvern, Kansas (“Municipality”) as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2015 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures – agency funds, and schedules of regulatory basis receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2015 basic financial statement, however are required to be presented under the provisions of

the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 information has been subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
October 1, 2015

USD #456 MELVERN, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	\$ 0	\$ 2,505,580	\$ 2,505,580	\$ 0	\$ 0	\$ 0
Supplemental General	33,000	0	665,857	664,000	34,857		34,857
Special Purpose Funds							
Vocational Education	10,000	0	170,116	170,000	10,116		10,116
Special Education	343,738	0	477,353	475,725	345,366		345,366
Driver Education	32,118	0	6,245	31,151	7,212		7,212
Food Service	36,678	0	189,382	191,634	34,426		34,426
Capital Outlay	406,560	0	54,176	38,409	422,327		422,327
Professional Development	20,006	0	12,675	16,000	16,681		16,681
Recreation Commission	844	0	18,125	18,969	0		0
Gifts and Grants Fund	5,173	0	6,404	3,759	7,818		7,818
KPERS Special Contribution	0	0	182,669	182,669	0		0
At Risk (K-12)	10,000	0	356,367	356,367	10,000		10,000
District Activity Funds	16,390	0	37,487	35,922	17,955		17,955
Contingency Reserve Fund	132,076	0	76,522	27,355	181,243		181,243
Title I	6,404	0	84,292	90,696	0		0
Textbook	19,652	0	17,269	17,380	19,541		19,541
Title VI - REAP	0	0	21,486	21,486	0		0
Title IIA - Teacher Quality	0	0	11,614	11,614	0		0
Total primary government	1,072,639	0	4,893,619	4,858,716	1,107,542	0	1,107,542
Component Unit:							
Melvorn Recreation Commission	1,966	0	28,422	20,641	9,747		9,747
Total Component Unit	1,966	0	28,422	20,641	9,747	0	9,747
Total Reporting Entity (excluding agency funds)	\$ 1,074,605	\$ 0	\$ 4,922,041	\$ 4,879,357	\$ 1,117,289	\$ 0	\$ 1,117,289
Composition of Cash							
					Checking Accounts		\$ 1,137,032
					Petty Cash		1,500
					Certificates of Deposit		
					Total Cash		1,138,532
					Agency Funds per Statement 3		21,243
					Total Reporting Entity		\$ 1,117,289

The notes to the financial statements are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

USD No.456 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No.456 (b) organizations for which USD No. 456 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No.456 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Discretely presented component unit. The component unit section of these financial statements includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the District. The majority of the governing body of this component unit is appointed by the District.

Recreation Commission USD No. 456 Recreation Commission oversees recreational activities. The Recreation commission operates a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift. The accounting policies of the USD No. 456 Recreation Commission are the same as those of the District.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2015:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 35,883 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses (continued)

year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the year under audit.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances.

Encumbrances are commitments by the city for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds and trust funds and the following special revenue funds:

Title IID Fund	Title IIA Fund
Title VI - REAP	Title I Fund
Contingency Reserve Fund	District Activity Funds
Textbook Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the district's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices. The district had no investments during 2015.

Concentration of Credit Risk

State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the government's carrying amount of deposits was \$ 1,138,532 and the bank balance was \$ 1,260,509. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD No. 456 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414 (h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share

Net Pension Liability – The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which rolled forward to June 30, 2014. As of June 30 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$191,614 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website www.kpers.org or can be obtained as described in the first paragraph above.

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Compensated Absences

Vacation is provided for all twelve month employees. Employees cannot carry any vacation forward.

Sick leave accumulates at the rate of 10 days per year for all employees. A maximum of 65 days of sick leave can be accumulated. Employees are reimbursed at the end of each year at \$ 40 per day for all days for all days accumulated over 65 days.

The district has not computed or recorded the potential liability.

NOTE 6 – Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 472,793
General Fund	Vocational Education Fund	K.S.A. 72-6428	148,345
General Fund	Food Service Fund	K.S.A. 72-6428	20,601
General Fund	Capital Outlay Fund	K.S.A. 72-6428	15,000
General Fund	At Risk Fund	K.S.A. 72-6428	243,581
General Fund	Professional Development	K.S.A. 72-6428	12,365
General Fund	Driver's Education Fund	K.S.A. 72-6428	5,000
General Fund	Textbook Rental Fund	K.S.A. 72-6428	15,000
General Fund	Contingency Reserve	K.S.A. 72-6428	76,522
Supplemental General Fund	Food Service	K.S.A. 72-6425	8,504
Supplemental General Fund	At Risk Fund	K.S.A. 72-6425	112,786
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6425	20,423
Driver's Education Fund	General Fund	K.S.A. 72-6460	27,355
Contingency Reserve	Supplemental General Fund	K.S.A. 72-6426	27,355

UNIFIED SCHOOL DISTRICT NO. 456
Melvern, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Stewardship, Compliance and Accountability

We noted a violation of the K.S.A. 79-2935, in the Driver's Education Fund during the period under examination.

NOTE 8 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE 9 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTE 10 – In Substance Receipt in Transit

The District received \$170,003 subsequent to June 30, 2015 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

NOTE 11 – Subsequent Events

Subsequent events for management's review have been evaluated through October 1, 2015. The date in the prior sentence is the date the financial statements were available to be issued.

Unified School District No. 456, Melvern, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2015

USD #456 MELVERN, KS
Statement of Changes in Long-Term Debt
For the Year Ended June, 30, 2015

Note 12 - Long Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds None			\$		\$	\$	\$	\$	\$	\$
Capital Leases Bus	3.30%	5/15/12	80,174	5/15/16	32,565		16,018	(16,018)	16,547	1,076
Total Long Term Debt					\$ 32,565	\$ 0	\$ 16,018	\$ (16,018)	\$ 16,547	\$ 1,076

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2016	Totals
Principal		
General Obligation Bonds	\$	0
Special Assessment Bonds		0
Certificates of Participation		0
Capital Leases	16,547	16,547
Revenue Bonds		0
No-Fund Warrants		0
Temporary Notes		0
Total Principal	16,547	16,547
Interest		
General Obligation Bonds		0
Special Assessment Bonds		0
Certificates of Participation		0
Capital Leases	547	547
Revenue Bonds		0
No-Fund Warrants		0
Temporary Notes		0
Total Interest	547	547
Total Principal and Interest	\$ 17,094	\$ 17,094

USD #456 MELVERN, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 2,350,850	\$ (118,847)	\$ 35,883	\$ 2,505,580	\$ 2,505,580	\$ 0
Supplemental General	664,000	0	0	664,000	664,000	0
Special Purpose Funds						
Vocational Education	170,000	0	0	170,000	170,000	0
Special Education	589,870	0	0	589,870	475,725	(114,145)
Driver Training	21,000	0	0	21,000	31,151	10,151
Food Service	196,915	0	0	196,915	191,634	(5,281)
Capital Outlay	350,000	0	0	350,000	38,409	(311,591)
Professional Development	16,000	0	0	16,000	16,000	0
Recreation Commission	24,675	0	0	24,675	18,969	(5,706)
Gifts and Grants	5,000	0	0	5,000	3,759	(1,241)
KPERS Special Contribution	212,378	0	0	212,378	182,669	(29,709)
At-Risk Fund	365,500	0	0	365,500	356,367	(9,133)

USD #456 MELVERN, KS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	2,442,342	2,588,544	(146,202)
Charges for services			0
Interest income			0
Miscellaneous revenues	35,883		35,883
Operating transfers	<u>27,355</u>		<u>27,355</u>
Total Cash Receipts	<u>2,505,580</u>	<u>2,588,544</u>	<u>(82,964)</u>
EXPENDITURES			
Instruction	558,834	557,225	1,609
Student support services	25,361	33,601	(8,240)
Instruction support staff	37,506	48,000	(10,494)
General administration	191,380	194,269	(2,889)
School administration	272,754	277,900	(5,146)
Operations and maintenance	271,212	348,500	(77,288)
Student transportation services	116,507	102,049	14,458
Central support services	22,819		22,819
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	1,009,207	1,027,000	(17,793)
Adjustment to comply with legal max		(118,847)	118,847
Adjustment for qualifying budget credits		<u>35,883</u>	<u>(35,883)</u>
Total Expenditures	<u>2,505,580</u>	\$ <u>2,505,580</u>	\$ <u>0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

USD #456 MELVERN, KS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 290,341	\$ 304,642	\$ (14,301)
Delinquent tax	6,233	4,482	1,751
Motor vehicle tax	27,161	29,193	(2,032)
RV tax	897	897	0
Mineral production tax			0
Federal grants			0
State aid/grants	313,870	341,163	(27,293)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>27,355</u>		<u>27,355</u>
Total Cash Receipts	<u>665,857</u>	<u>680,377</u>	<u>(14,520)</u>
EXPENDITURES			
Instruction	432,256	427,000	5,256
Student support services	8,421	8,000	421
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	81,610	51,500	30,110
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	141,713	177,500	(35,787)
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>664,000</u>	<u>\$ 664,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,857		
Unencumbered Cash, Beginning	33,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,857</u>		

USD #456 MELVERN, KS
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	1,348		1,348
Operating transfers	<u>168,768</u>	<u>170,000</u>	<u>(1,232)</u>
Total Cash Receipts	<u>170,116</u>	<u>170,000</u>	<u>116</u>
EXPENDITURES			
Instruction	169,895	164,250	5,645
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	105	5,750	(5,645)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>170,000</u>	<u>\$ 170,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	116		
Unencumbered Cash, Beginning	10,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,116</u>		

USD #456 MELVERN, KS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	4,560		4,560
Operating transfers	<u>472,793</u>	<u>550,000</u>	<u>(77,207)</u>
Total Cash Receipts	<u>477,353</u>	<u>550,000</u>	<u>(72,647)</u>
EXPENDITURES			
Instruction	465,531	574,000	(108,469)
Student support services	5,025	7,450	(2,425)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	5,169	8,420	(3,251)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>475,725</u>	<u>\$ 589,870</u>	<u>\$ (114,145)</u>
Receipts Over (Under) Expenditures	1,628		
Unencumbered Cash, Beginning	343,738		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 345,366</u>		

USD #456 MELVERN, KS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	1,209	1,700	(491)
Charges for services			0
Interest income			0
Miscellaneous revenues	36		36
Operating transfers	<u>5,000</u>		<u>5,000</u>
Total Cash Receipts	<u>6,245</u>	<u>1,700</u>	<u>4,545</u>
EXPENDITURES			
Instruction	3,762	5,500	(1,738)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	34	500	(466)
Student transportation services			0
Central support services			0
Other support services		15,000	(15,000)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	27,355		27,355
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>31,151</u>	<u>\$ 21,000</u>	<u>\$ 10,151</u>
Receipts Over (Under) Expenditures	(24,906)		
Unencumbered Cash, Beginning	32,118		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,212</u>		

USD #456 MELVERN, KS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	109,340	102,343	6,997
State aid/grants	1,649	1,448	201
Charges for services	35,310	35,243	67
Interest income			0
Miscellaneous revenues	13,978		13,978
Operating transfers	<u>29,105</u>	<u>37,000</u>	<u>(7,895)</u>
Total Cash Receipts	<u>189,382</u>	<u>176,034</u>	<u>13,348</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	191,634	196,915	(5,281)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>191,634</u>	<u>\$ 196,915</u>	<u>\$ (5,281)</u>
Receipts Over (Under) Expenditures	(2,252)		
Unencumbered Cash, Beginning	36,678		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,426</u>		

USD #456 MELVERN, KS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax	8		8
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income	1,198		1,198
Miscellaneous revenues	37,970		37,970
Operating transfers	<u>15,000</u>	<u>50,000</u>	<u>(35,000)</u>
Total Cash Receipts	<u>54,176</u>	<u>50,000</u>	<u>4,176</u>
EXPENDITURES			
Instruction		300,000	(300,000)
Student support services			0
Instruction support staff			0
General administration	6,584	25,000	(18,416)
School administration	2,351		2,351
Operations and maintenance	17,094	25,000	(7,906)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	12,380		12,380
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>38,409</u>	<u>\$ 350,000</u>	<u>\$ (311,591)</u>
Receipts Over (Under) Expenditures	15,767		
Unencumbered Cash, Beginning	406,560		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 422,327</u>		

USD #456 MELVERN, KS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	310		310
Operating transfers	<u>12,365</u>	<u>7,500</u>	<u>4,865</u>
Total Cash Receipts	<u>12,675</u>	<u>7,500</u>	<u>5,175</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	16,000	16,000	0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>16,000</u>	<u>\$ 16,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(3,325)		
Unencumbered Cash, Beginning	20,006		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 16,681</u>		

USD #456 MELVERN, KS
 RECREATION COMMISSION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 16,103	\$ 15,087	\$ 1,016
Delinquent tax	368	248	120
Motor vehicle tax	1,602	1,758	(156)
RV tax	52	54	(2)
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>18,125</u>	<u>17,147</u>	<u>978</u>
Total Cash Receipts			
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Community support services	18,969	24,675	(5,706)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>18,969</u>	<u>24,675</u>	<u>(5,706)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(844)		
Unencumbered Cash, Beginning	844		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #456 MELVERN, KS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	6,404		6,404
Operating transfers			0
	<u>6,404</u>	<u>0</u>	<u>6,404</u>
Total Cash Receipts			
	<u>6,404</u>	<u>0</u>	<u>6,404</u>
EXPENDITURES			
Instruction	3,759	5,000	(1,241)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Community support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>3,759</u>	<u>5,000</u>	<u>(1,241)</u>
Total Expenditures			
	<u>3,759</u>	<u>\$ 5,000</u>	<u>\$ (1,241)</u>
Receipts Over (Under) Expenditures	2,645		
Unencumbered Cash, Beginning	5,173		
Prior Year Cancelled Encumbrances	<u>0</u>		

Unencumbered Cash, Ending \$ 7,818

Note - The Gifts and Grants fund is exempt from the budget law by K.S.A. 72-8210

USD #456 MELVERN, KS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	182,669	212,378	(29,709)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>182,669</u>	<u>212,378</u>	<u>(29,709)</u>
EXPENDITURES			
Instruction	129,512	145,378	(15,866)
Student support services			0
Instruction support staff	1,461	2,500	(1,039)
General administration	17,719	25,000	(7,281)
School administration	16,623	20,000	(3,377)
Operations and maintenance	12,970	15,000	(2,030)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	4,384	4,500	(116)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>182,669</u>	<u>\$ 212,378</u>	<u>\$ (29,709)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #456 MELVERN, KS
 AT RISK FUND (K-12)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>356,367</u>	<u>390,000</u>	<u>(33,633)</u>
Total Cash Receipts	<u>356,367</u>	<u>390,000</u>	<u>(33,633)</u>
EXPENDITURES			
Instruction	331,674	365,500	(33,826)
Student support services	24,661		24,661
Instruction support staff			0
General administration			0
School administration	32		32
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>356,367</u>	<u>\$ 365,500</u>	<u>\$ (9,133)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	10,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,000</u>		

USD #456 MELVERN, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Contingency Reserve</u>	<u>Title 1</u>	<u>Textbook</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		84,292	
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			2,269
Operating transfers	<u>76,522</u>	<u> </u>	<u>15,000</u>
Total Cash Receipts	<u>76,522</u>	<u>84,292</u>	<u>17,269</u>
EXPENDITURES			
Instruction		90,696	17,380
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers	27,355		
Adjustment for qualifying budget credits	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>27,355</u>	<u>90,696</u>	<u>17,380</u>
Receipts Over (Under) Expenditures	49,167	(6,404)	(111)
Unencumbered Cash, Beginning	132,076	6,404	19,652
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>181,243</u></u>	\$ <u><u>0</u></u>	\$ <u><u>19,541</u></u>

USD #456 MELVERN, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015

	Title VI-B REAP	Title IIA Teach Quality
CASH RECEIPTS		
Taxes and Shared Revenue		
Ad valorem property tax	\$	\$
Delinquent tax		
Motor vehicle tax		
RV tax		
Mineral production tax		
Federal grants	21,486	11,614
State aid/grants		
Charges for services		
Interest income		
Miscellaneous revenues		
Operating transfers		
	<hr/>	<hr/>
Total Cash Receipts	<hr/> 21,486	<hr/> 11,614
EXPENDITURES		
Instruction	21,486	11,614
Student support services		
Instruction support staff		
General administration		
School administration		
Operations and maintenance		
Student transportation services		
Central support services		
Other support services		
Food service operations		
Student activities		
Facility acquisition and construction services		
Debt service		
Operating transfers		
Adjustment for qualifying budget credits		
	<hr/>	<hr/>
Total Expenditures	<hr/> 21,486	<hr/> 11,614
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	<hr/> 0	<hr/> 0
Unencumbered Cash, Ending	\$ <hr/> 0	\$ <hr/> 0

USD #456 MELVERN, KS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Melvorn High School				
Class of 2015	\$ 5,323	\$ 11,348	\$ 16,254	\$ 417
Class of 2014	14		14	-
Class of 2016	1,001	24,217	17,442	7,776
Class of 2017	667	180	61	786
Class of 2018	781	210	81	910
Class of 2019	-	2,058	1,697	361
FFA	737	13,258	12,943	1,052
Student Council	252	2,436	2,252	436
FCCLA	1,499	1,130	1,814	815
FACS	347	142	67	422
FBLA	500	3,043	3,078	465
Letter club	1,454	1,225	1,556	1,123
M club	2,604	8,125	6,105	4,624
IHT	495	50		545
Cheerleaders	23	1,501	1,307	217
Drama	36			36
Quiz bowl	-	300	300	-
Music club	1,200	1,382	1,324	1,258
Total	\$ <u>16,933</u>	\$ <u>70,605</u>	\$ <u>66,295</u>	\$ <u>21,243</u>

USD #456 MELVERN, KS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High school athletics	\$ 170	\$ -	\$ 16,527	\$ 16,380	\$ 317	\$ -	\$ 317
Middle school athletics	-	-	-	-	-	-	-
Subtotal Gate Receipts	-	-	16,527	16,380	147	-	317
School Projects							
High School							
Yearbook	922		820	109	1,633	-	1,633
Freedom Cookie Enterprises	938			862	76	-	76
Green Schools Grant	86				86	-	86
Pencils/copies	26		83		109	-	109
Flower Fund	-		361	342	19	-	19
Field Trip	-		50		50	-	50
Library	198		761	754	205	-	205
Book rental/Equipment	1,721		2,429	3,204	946	-	946
Scholarships	2,412		1,469	1,250	2,631	-	2,631
Middle School							
Book rental	-		600	600	-	-	-
Yearbook	-		60	60	-	-	-
Box top money	2,565		1,243	578	3,230	-	3,230
Music	-		461	356	105	-	105
Fund raiser	7,075		6,054	5,841	7,288	-	7,288
Pop	-		965	962	3	-	3
Student activities	447		5,604	4,624	1,427	-	1,427
Subtotal School Projects	16,390	0	20,960	19,542	17,808	0	17,808
Total District Activity Funds	\$ 16,390	\$ 0	\$ 37,487	\$ 35,922	\$ 17,955	\$ 0	\$ 18,125